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I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

Date: August 29, 2008 Name: Tadashi Horie (Reg. No. 40,437) Signature: /Tadashi Horie/

Atty. Ref. No.: 7985/7

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
)	
Minoru GODA)	
)	Examiner: Tolin, Michael A
Serial No.: 10/783,521)	
)	Group Art Unit No.: 1791
Filing Date: February 20, 2004)	
)	Confirmation No.: 7165
For: METHOD FOR MAKING A 3D)	
EMBROIDERY)	

RESPONSE TO OFFICE ACTION

Mail Stop: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Responsive to the Office Action mailed July 7, 2008, Applicant respectfully requests reconsideration in light of the following Remarks.

The listing of claims begins on page 2 of this communication.

Remarks begin on page 4 of this communication.